Sales and Use Tax - (County Lodging Tax)

Is there a City Lodging Tax and is it collected by the state?

Some municipalities in Colorado do administer a City Lodging Tax. However, local lodging tax is not collected by or remitted to the state. City Lodging tax is collected by the applicable city. The county lodging tax cannot be charged in towns, cities or counties that levy their own "self-collected" lodging tax.

If a city in a county with lodging tax votes to have a local or city lodging tax, that city must contact the Colorado Department of Revenue so that the County Lodging tax is removed from the account of businesses in that city. A business will not collect both local lodging and county lodging tax at the same time.

In most instances, the city lodging tax would apply to the same types of businesses as the county lodging tax, but this is up to the local jurisdiction that enacted the city lodging tax.